

Non-United States citizen is not exempt from sales tax obligations for purchase of merchandise at retail within the State of Illinois. See 86 Ill. Adm. Code 130.2007. (This is a GIL.)

June 28, 2004

Dear Xxxxx:

This letter is in response to your letter dated January 29, 2004, and received by our office on April 15, 2004, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.ILTAX.com to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

On 12th January 2004, I purchased some cameras at COMPANY in ILLINOIS CITY. The total bill was \$ 1713.79 with a sales tax amount of \$137.89. Please find enclosed a copy of the Customs stamped receipt. I am willing to provide an original copy of the receipt if required.

I have taken the cameras out of the country and I do not reside in the USA so I am enquiring as to whether I may be able to claim the sales tax amount back.

If there are any forms or procedures to follow, please send them to the above address or e-mail as I am happy to fulfil the requirements necessary to get the sales tax back.

For general information purposes, when tangible personal property is located in this State at the time of its sale (or is subsequently produced in this State) and then is delivered in this State to the purchaser, the gross receipts from the sale are subject to tax if the sale is at retail. See 86 Ill. Adm. Code 130.605(b). Please note that a sale is taxable even though a purchaser that receives physical possession of the property in this State, transports or sends the property out of this State for use outside the State or for use in the conduct of interstate commerce. See 86 Ill. Adm. Code 130.605(a)(2).

The Illinois Retailers' Occupation Tax Act imposes a tax upon persons engaged in this State in the business of selling tangible personal property to purchasers for use or consumption. The tax is measured by the seller's gross receipts from such sales made in the course of such business. See 86 Ill. Adm. Code 130.101. In Illinois, Use Tax is imposed on the privilege of using, in this State, any kind of tangible personal property that is purchased anywhere at retail from a retailer. See 86 Ill. Adm. Code 150.101. If the purchases occur in Illinois, the purchasers must pay the Use Tax to the retailer at the time of purchase. The tax would apply if the property is possessed or used in Illinois. It is immaterial that the property was immediately removed from Illinois after its purchase. The State of Illinois has no specific exemption for purchases by foreign or domestic travelers where the property is delivered and used in Illinois.

From the information provided in your correspondence we are not aware of any exemption status you may claim to void State and local sales tax obligations. Only those organizations with a valid "E" number as determined by the Department may claim an exemption in the scenario you have described

I hope this information is helpful. If you require additional information, please visit our website at www.ILTAX.com or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess
Associate Counsel

EEB:msk